CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2018

THE MENSE CPA FIRM, LLC
Certified Public Accountants

CHEROKEE COUNTY, KANSAS
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The Mense
CPA Firm, LLC
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
of Cherokee County, Kansas

We were engaged to audit the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cherokee County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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Because of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Cherokee County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Cherokee County, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Basis for Disclaimer of Opinion on Regulatory Basis of Accounting

Written representations were not furnished by management and receipts, expenditures and unencumbered cash records have not been sufficiently maintained and sufficient supporting data was not available for our audit. Therefore, we were not able to obtain sufficient appropriate audit evidence about receipts, expenditures and unencumbered cash recorded in the accompanying statement of receipts, expenditures, and unencumbered cash at December 31, 2018.

Disclaimer of Opinion on Regulatory Basis of Accounting

Because of the significance of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statement.

Other Matters

Supplementary Information

We were engaged for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget,

individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and schedule of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for the purpose of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – budget and actual and schedule of regulatory basis receipts and disbursements – agency funds is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Because of the significance of the matters discussed in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, it is inappropriate to, and we do not, express an opinion on the supplementary information referred to above.

The Mense CPA Firm, LLC
Certified Public Accountants

Joplin, Missouri
September 3, 2019

CHEROKEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 829,782	$ -	$ 6,113,153	$ 5,919,094	$ 1,023,841	$ 166,759	$ 1,190,600
Special Purpose Funds:							
Road and Bridge	1,599,701	-	3,735,805	4,359,675	975,831	36,020	1,011,851
Appraisal	137,924	-	212,307	245,018	105,213	1,574	106,787
Health	1,148,396	-	520,539	600,867	1,068,068	12,865	1,080,933
Election	46,531	-	200,125	179,919	66,737	323	67,060
Noxious Weed	(704)	-	71,897	61,693	9,500	-	9,500
Extension Council	28,502	-	224,738	228,570	24,670	-	24,670
Soil Conservation	3,410	-	24,320	25,000	2,730	-	2,730
Fair	1,450	-	12,123	12,000	1,573	-	1,573
Emergency Medical Services	81,070	-	593,531	680,616	(6,015)	-	(6,015)
Elderly Services	17,109	-	7,263	16,843	7,529	452	7,981
Mental Health	19,294	-	109,898	116,457	12,735	-	12,735
Mental Retardation	15,525	-	108,642	111,457	12,710	-	12,710
Employee Benefits	(157)	-	4,149,840	3,963,212	186,471	118,214	304,685
Special Parks and Recreation	2,248	-	1,735	1,000	2,983	-	2,983
Special Alcohol	-	-	7,205	-	7,205	-	7,205
Tourism and Convention Promotion	1,816	-	5,693	8,962	(1,453)	1,453	-
Law Enforcement VIN Fee	10,273	-	17,760	13,117	14,916	-	14,916
Emergency Telephone Tax	179,441	-	129,551	207,961	101,031	1,617	102,648
Prosecution Attorney Training	3,122	-	1,995	1,094	4,023	-	4,023
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
SPIDER Program	429	-	7,410	5,978	1,861	-	1,861
Out-District Tuition	-	-	1	-	1	-	1
Equipment Reserve	-	-	240,000	10,000	230,000	-	230,000
Drug Forfeiture	5,063	-	-	1,783	3,280	-	3,280
County Attorney Forfeiture	7,675	-	-	5,934	1,741	-	1,741
Register of Deeds Technology	39,829	-	19,816	13,033	46,612	140	46,752
Treasurers Technology	4,920	-	4,954	8,317	1,557	-	1,557
Clerks Technology	12,834	-	4,954	5,130	12,658	-	12,658
Drug Tax Stamp	2,323	-	-	-	2,323	-	2,323
County Building	-	-	1	-	1	-	1

CHEROKEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
Special Bridge	$ 115,220	$ -	$ 344,844	$ 141,009	$ 319,055	$ 8,168	$ 327,223
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	100	-	-	-	100	-	100
Law Library	28,345	-	14,432	10,007	32,770	-	32,770
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Attorney Application Fee	9,407	-	10,421	3,797	16,031	-	16,031
Total Primary Government	$ 4,353,770	$ -	$ 16,894,953	$ 16,957,543	$ 4,291,180	$ 347,585	$ 4,638,765
Related Municipal Entity							
Sewer District No. 1	196,446	-	154,566	305,963	45,049	2,888	47,937
Total Reporting Entity (Excluding Agency Funds)	$ 4,550,216	$ -	$ 17,049,519	$ 17,263,506	$ 4,336,229	$ 350,473	$ 4,686,702

Composition of Cash:

Cash on Hand	$ 948
Checking Accounts	13,596,027
Certificates of Deposit	3,331,771
Investments	287
Related Municipal Entity	47,937
Total Cash	$ 16,976,970
Agency Funds (Schedule 3)	(12,290,268)
Total Reporting Entity (Excluding Agency Fund	$ 4,686,702

The notes to the financial statement are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. MUNICIPAL FINANCIAL REPORTING ENTITY

Cherokee County, Kansas (the "County") is a municipal corporation governed by an elected three member commission. This regulatory basis financial statement presents Cherokee County (the municipality) and selected related municipal entities because they were established to benefit the County and/or its constituents.

The related municipal entity section of this financial statement includes the financial data of the related municipal entities. The related municipal entities are reported separately to emphasize that they are legally separate from the County.

Included Related Municipal Entity

Sewer District No. 1. The District is a separate entity created by state statutes. The governing body of Cherokee County, which created the district, also serves as the districts' governing body.

Excluded Related Municipal Entities

Cherokee County Extension Council. The Cherokee County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is governed by an elected executive board. The County annually levies taxes for the support of the Council.

Juvenile Detention Facility. Southeast Kansas Regional Juvenile Detention Center is a jointly governed organization between eleven counties in southeast Kansas created under an interlocal agreement. Southeast Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southeast Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Girard, Kansas. The primary source of funding for Southeast Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Cherokee County has no equity interest nor does the County materially contribute to the continued existence of Southeast Kansas Regional Juvenile Detention Center.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized into funds each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts. The following funds are used by the County:

General Fund – the main operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

I.C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guides* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3 Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road and Bridge Fund was amended during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

A legal operating budget is not required for capital projects funds, trust funds, federal and state grants, permanent funds, and the following special purpose funds:

County Building Fund
Special Bridge Fund
Special Highway Improvement Fund
Special Road Machinery Fund
Register of Deeds Technology Fund
County Treasurer Technology Fund
County Clerk Technology Fund
Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

The County Treasurer pools cash and investments of various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating needs. Cash in excess of current needs is invested in time deposits. Additional cash and investment information is presented in Note III.A.

I.E.2. Compensated Absences

The County's policy regarding vacation and sick pay provide employees a maximum of four weeks' vacation after 12 years of employment and sick leave accumulation at one day per month with an unlimited accumulation. Employees are paid for all unused vacation days at December 31st. No vacation days are carried forward. Sick leave is carried forward at a maximum of 720 hours at December 31st. The Employee is paid for their sick leave in excess of 720 hours at December 31st. Employees are paid for ½ of their sick leave upon termination when they retire if certain requirements are met.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

Cherokee County levies a one and one-half percent (1 ½%) sales tax on taxable sales within the County. The tax is collected by the Kansas Department of Revenue and remitted to the County. The tax is placed in the general fund to provide County services. One-half percent (1/2%) or one-third (1/3) of the sales tax collected is restricted and is to be used to retire the debt incurred to construct and furnish the law enforcement and detention facility.

I.F.2. Property Tax

Property taxes are an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable one-half on December 20th and one-half on May 10th the ensuing year. Unpaid taxes become delinquent after the due dates.

The assessed valuation of tangible property for the calendar year 2018 for purposes of taxation was $170,035,173.

The tax levy per $100.00 of assessed valuation of tangible property for the calendar year was $5.11. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

The County bills and collects its own property taxes. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state Statutes.

It is not practicable to apportion taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

I.F.3. Reimbursements

Cherokee County, Kansas records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

The County does not maintain records of each fund's indebtedness. (K.S.A. 10-1117)

Records are not maintained showing budget balance available for appropriation. (K.S.A. 79-2934)

The General, Road and Bridge, Noxious Weed, Emergency Medical Services, Tourism and Promotion and Sewer District No. 1 Fund expenditures exceeded the budget. (K.S.A. 79-2935)

Warrants/checks outstanding for two years or more have not been cancelled and restored to the fund originally charged. (K.S.A. 10-815)

The following special purpose funds were not budgeted – Out-District Tuition Fund, Drug Tax Stamp Fund, Electronic Monitoring Fund, Bad Check Fee Fund, and Attorney Application Fund. (K.S.A. 79-2925)

Unclaimed property is to be disposed of properly and required reports filed with the state treasurer. (K.S.A. 58-3934 *et seq*).

Expenditures were not made in compliance with the cash basis law in the Emergency Medical Services and Tourism and Promotion Funds which requires that no indebtedness be created for a fund in excess of available monies in that fund. (K.S.A. 10-113).

The County Attorney does not give approval of claims presented for payment. (K.S.A. 16-716)

III. DETAILED NOTES ON FUNDS AND ACCOUNTS

III. A. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's and its' related municipal entities investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated "peak periods".

At December 31, 2018, the County's carrying amount of deposits was $16,975,735 and the bank balance was $17,055,987. Ninety one percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,000,513 was covered by federal depository insurance, and $16,055,474 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

As of December 31, 2018, the County had the following investments:

Investment Type	Maturities	Cost	Fair Value
Open-ended Mutual Fund - Federated Government Obligations Fund #395	Less than 1 year	$ 287	$ 287

Custodial credit risk – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments too be adequately secured. The above investments are made and held by Security Bank of Kansas City as trustee for the Certificates of Participation LPA, Series 2017. These investments are not bank deposits and are not covered by FDIC insurance.

Interest rate risk – Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

III. A.I. Restricted Assets

The following amounts recorded in the following funds were restricted as follows at December 31, 2018:

General Fund -	
Jail Sales Tax	$ 446,537
Law Enforcement Training	23,757
Total	$ 470,294

IV. LONG-TERM DEBT

Changes in long-term debt for Cherokee County for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
Cherokee County:									
Certificates of Participation:									
Series 2015	2.50%	3-17-2015	$ 3,351,700	12-01-2020	$ 1,683,200	$ -	$ 582,300	$ 1,100,900	$ 38,440
Related Municipal Entity:									
Certificates of Participation:									
Series 2017	3.75%	3-30-2017	$ 535,000	6-01-2027	$ 535,000	$ -	$ 131,000	$ 404,000	$ 33,731
KDHE Loan	2.61%	7-26-2010	$ 284,469	3-01-2033	195,820	-	10,397	185,423	5,045
Total Related Municipal Entity					$ 730,820	$ -	$ 141,397	$ 589,423	$ 38,776
Totals					$ 2,414,020	$ -	$ 723,697	$ 1,690,323	$ 77,216

IV. LONG-TERM DEBT (CONTINUED)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year							
Principal	2019	2020	2021	2022	2023	2024-2028	2029-2033	Total
Certificates of Participation	$ 650,400	$ 558,500	$ 54,000	$ 54,000	$ 53,000	$ 135,000	$ -	$ 1,504,900
KDHE Loan	10,671	10,953	11,240	11,535	11,838	64,022	65,164	185,423
Total Principal	$ 661,071	$ 569,453	$ 65,240	$ 65,535	$ 64,838	$ 199,022	$ 65,164	$ 1,690,323
Interest								
Certificates of Participation	$ 37,932	$ 21,570	$ 10,088	$ 8,063	$ 6,056	$ 6,694	$ -	$ 90,403
KDHE Loan	4,771	4,489	4,202	3,907	3,604	13,188	4,325	38,486
Total Interest	$ 42,703	$ 26,059	$ 14,290	$ 11,970	$ 9,660	$ 19,882	$ 4,325	$ 128,889
Total Principal and Interest	$ 703,774	$ 595,512	$ 79,530	$ 77,505	$ 74,498	$ 218,904	$ 69,489	$ 1,819,212

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$ 240,000
General Fund	Road and Bridge Fund	K.S.A. 12-196	48,000
Special Motor Vehicle Fund	General	K.S.A. 8-145	149,766
Ambulance	General	Per Commission	44,000

VI. PENSION PLAN

Plan description

Cherokee County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS's financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered positon on or after July 1, 2009, KPERS 3 members were first employed in a covered positon on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

VI. PENSION PLAN (CONTINUED)

Contributions (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from Cherokee County, Kansas were $341,890 for KPERS and $163,610 for KP&F for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was $3,305,457 and $718,168 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. Cherokee County, Kansas's proportion of the net pension liability was based on the ratio of Cherokee County, Kansas's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

VII. RISK MANAGEMENT

Cherokee County, Kansas is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers' Risk Cooperative for Counties (KWORC), public entity risk pools currently operating as common risk management and insurance programs for participating members.

VII. RISK MANAGEMENT (CONTINUED)

The County pays an annual premium to KCAMP for its general insurance coverage. The agreement for formation of the Kansas County Association Multi-Line Pool provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of stated amounts for each insured event. The County also participates in the Kansas Workers' Risk Cooperative for Counties (KWORC), a public entity risk pool which generates as a common risk management and insurance program for members. The County pays an annual premium to KWORC for workers' compensation coverage. Additional premiums maybe due if total claims for the pools are different than what have been anticipated by KCAMP and KWORC management.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

VIII. OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

IX. SELF-INSURANCE PROGRAM

Cherokee County, Kansas has established a self-insured health plan for all its employees. Cherokee County, Kansas has purchased stop-loss insurance in order to limit its exposure, which will reimburse Cherokee County, Kansas for individual claims in excess of $35,000 annually or aggregate claims exceeding $1,000,000 annually.

X. LITIGATION

The County is party to various legal proceedings which normally occur in governmental operations. While the outcome of such proceedings cannot be predicted, due to insurance maintained by the County, the County feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the County.

XI. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

XII. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

CHEROKEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds:					
General	$ 5,501,649	$ 100,213	$ 5,601,862	$ 5,919,094	$ 317,232
Special Purpose Funds:					
Road and Bridge	3,811,694	167,967	3,979,661	4,359,675	380,014
Appraisal	268,637	-	268,637	245,018	(23,619)
Health	742,534	383,436	1,125,970	600,867	(525,103)
Election	188,950	-	188,950	179,919	(9,031)
Noxious Weed	60,500	-	60,500	61,693	1,193
Extension Council	228,570	-	228,570	228,570	-
Soil Conservation	25,000	-	25,000	25,000	-
Fair	12,000	-	12,000	12,000	-
Emergency Medical Services	607,584	-	607,584	680,616	73,032
Elderly Services	17,282	-	17,282	16,843	(439)
Mental Health	116,457	-	116,457	116,457	-
Mental Retardation	111,457	-	111,457	111,457	-
Employee Benefits	4,029,000	-	4,029,000	3,963,212	(65,788)
Special Parks and Recreation	4,208	-	4,208	1,000	(3,208)
Special Alcohol	11,735	-	11,735	-	(11,735)
Tourism and Convention Promotion	6,572	-	6,572	8,962	2,390
Law Enforcement VIN Fee	19,273	-	19,273	13,117	(6,156)
Emergency Telephone Tax	381,846	-	381,846	207,961	(173,885)
Prosecuting Attorney Training	3,016	-	3,016	1,094	(1,922)
County Attorney Special Law Enforcements	629	-	629	-	(629)
SPIDER Program	7,000	-	7,000	5,978	(1,022)
Related Municipal Entity					
Sewer District No. 1	154,131	-	154,131	305,963	151,832

CHEROKEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,861,606	$ 1,763,807	$ 97,799
Delinquent Tax	49,935	32,496	17,439
Motor Vehicle Tax	246,117	299,202	(53,085)
Recreational Vehicle Tax	3,952	4,247	(295)
16/20 M Vehicle Tax	5,128	18,564	(13,436)
Commercial Vehicle Tax	3,483	5,570	(2,087)
Watercraft Tax	2,125	2,000	125
Rental Excise Tax	6	22	(16)
Sales Tax	1,983,741	1,958,058	25,683
Charges for Services	138,161	112,000	26,161
In Lieu of Taxes	113,651	87,818	25,833
Local Alcohol Liquor Fund	1,735	3,515	(1,780)
Licenses, Permits and Fees	350,250	426,350	(76,100)
Inmate Housing	417,264	352,000	65,264
Grants	88,038	-	88,038
Intergovernmental	20,650	-	20,650
Expanded Lottery Receipts	340,998	240,000	100,998
Rents	-	6,000	(6,000)
Interest	277,659	115,000	162,659
Donations	12,175	-	12,175
Other	2,713	75,000	(72,287)
Operating Transfers	193,766	-	193,766
Total Receipts	$ 6,113,153	$ 5,501,649	$ 611,504
Expenditures:			
Commission	$ 72,698	$ 95,000	$ (22,302)
County Counselor	28,070	30,000	(1,930)
Clerk	117,987	134,000	(16,013)
Treasurer	244,303	94,000	150,303
Attorney	321,322	362,947	(41,625)
Register of Deeds	95,201	95,263	(62)
Sheriff and Jail	2,519,514	2,438,598	80,916
District Court	194,875	289,300	(94,425)
Courthouse	601,292	475,000	126,292
Emergency Preparedness	93,838	82,143	11,695
Human Resources	44,208	43,850	358
Capital Lease Payments on Jail	620,740	622,240	(1,500)
Recreation	8,686	11,000	(2,314)
Data Processing	75,281	85,000	(9,719)
Jury Costs	6,483	12,000	(5,517)
Juvenile Detention	76,052	111,000	(34,948)
Genealogy Society	8,000	8,000	-
Emergency 911	56,483	60,000	(3,517)
GIS Programming	12,634	18,500	(5,866)
Departmental Office Supplies	57,873	61,000	(3,127)
Economic Development	55,042	55,000	42
In Lieu of Taxes	50,000	50,000	-
Rural Opportunity Zone	6,000	6,000	-
Landfill	-	21,308	(21,308)
Election Equipment Lease	-	25,000	(25,000)
Building Maintenance	1,000	50,000	(49,000)
Solid Waste Recycling	13,097	-	13,097
Other	250,415	-	250,415
Operating Transfers	288,000	165,500	122,500
Adjustment for Qualifying Budget Credits	-	100,213	(100,213)
Total Expenditures	$ 5,919,094	$ 5,601,862	$ 317,232
Receipts Over (Under) Expenditures	$ 194,059		
Unencumbered Cash, Beginning	829,782		
Unencumbered Cash, Ending	$ 1,023,841		

CHEROKEE COUNTY, KANSAS

Road & Bridge
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 1,881,452	$ 1,882,703	$ (1,251)
Delinquent Tax	70,432	70,432	-
Motor Vehicle Tax	190,958	190,961	(3)
Recreational Vehicle Tax	2,827	2,826	1
16/20 M Vehicle Tax	21,304	21,304	-
Commercial Vehicle Tax	2,054	3,285	(1,231)
Watercraft Tax	1,252	1,179	73
Rental Excise Tax	3	33	(30)
Special Highway Aid and County Equalization	854,591	854,591	-
Grants and Reimbursed Expenses	167,967	-	167,967
Intergovernmental	340,761	-	340,761
State Highway Aid - Connecting Links	145,659	-	145,659
Interest and Other	8,545	-	8,545
Operating Transfers	48,000	-	48,000
Total Receipts	$ 3,735,805	$ 3,027,314	$ 708,491
Expenditures:			
Public works	$ 4,359,675	$ 3,811,694	$ 547,981
Adjustment for Qualifying Budget Credits	-	167,967	(167,967)
Total Expenditures	$ 4,359,675	$ 3,979,661	$ 380,014
Receipts Over (Under) Expenditures	$ (623,870)		
Unencumbered Cash, Beginning	1,599,701		
Unencumbered Cash, Ending	$ 975,831		

CHEROKEE COUNTY, KANSAS
Appraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 164,304	$ 155,683	$ 8,621
Delinquent Tax	8,996	7,694	1,302
Motor Vehicle Tax	32,648	33,666	(1,018)
Recreational Vehicle Tax	498	478	20
16/20 M Vehicle Tax	2,543	2,089	454
Commercial Vehicle Tax	392	627	(235)
Watercraft Tax	239	225	14
Rental Excise Tax	-	3	(3)
Fees	2,687	5,000	(2,313)
Total Receipts	$ 212,307	$ 205,465	$ 6,842
Expenditures:			
General Government	$ 245,018	$ 268,637	$ (23,619)
Receipts Over (Under) Expenditures	$ (32,711)		
Unencumbered Cash, Beginning	137,924		
Unencumbered Cash, Ending	$ 105,213		

CHEROKEE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 92,747	$ 87,913	$ 4,834
Delinquent Tax	4,459	4,815	(356)
Motor Vehicle Tax	6,038	2,885	3,153
Recreational Vehicle Tax	78	41	37
16/20 M Vehicle Tax	1,566	179	1,387
Commercial Vehicle Tax	34	54	(20)
Watercraft Tax	20	19	1
Rental Excise Tax	-	3	(3)
Charges for Services	32,161	50,000	(17,839)
Grants	383,436	-	383,436
Total Receipts	$ 520,539	$ 145,909	$ 374,630
Expenditures:			
Health	$ 600,867	$ 742,534	$ (141,667)
Adjustment for Qualifying Budget Credits	-	383,436	(383,436)
Total Expenditures	600,867	1,125,970	(525,103)
Receipts Over (Under) Expenditures	$ (80,328)		
Unencumbered Cash, Beginning	1,148,396		
Unencumbered Cash, Ending	$ 1,068,068		

CHEROKEE COUNTY, KANSAS
Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 174,523	$ 165,446	$ 9,077
Delinquent Tax	4,392	2,562	1,830
Motor Vehicle Tax	18,102	19,011	(909)
Recreational Vehicle Tax	278	270	8
16/20 M Vehicle Tax	1,260	1,179	81
Commercial Vehicle Tax	221	354	(133)
Watercraft Tax	135	127	8
Rental Excise Tax	-	1	(1)
Other	1,214	-	1,214
Total Receipts	$ 200,125	$ 188,950	$ 11,175
Expenditures:			
General Government	$ 179,919	$ 188,950	$ (9,031)
Receipts Over (Under) Expenditures	$ 20,206		
Unencumbered Cash, Beginning	46,531		
Unencumbered Cash, Ending	$ 66,737		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 48,734	$ 46,131	$ 2,603
Delinquent Tax	1,052	782	270
Motor Vehicle Tax	1,852	601	1,251
Recreational Vehicle Tax	23	9	14
16/20 M Vehicle Tax	549	37	512
Commercial Vehicle Tax	7	11	(4)
Watercraft Tax	4	4	-
Rental Excise Tax	-	1	(1)
Other	19,676	10,000	9,676
Total Receipts	$ 71,897	$ 57,576	$ 14,321
Expenditures:			
Public Works	$ 61,693	$ 60,500	$ 1,193
Receipts Over (Under) Expenditures	$ 10,204		
Unencumbered Cash, Beginning	(704)		
Unencumbered Cash, Ending	$ 9,500		

CHEROKEE COUNTY, KANSAS

Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 192,910	$ 182,726	$ 10,184
Delinquent Tax	6,321	4,966	1,355
Motor Vehicle Tax	23,176	24,841	(1,665)
Recreational Vehicle Tax	358	353	5
16/20 M Vehicle Tax	1,507	1,541	(34)
Commercial Vehicle Tax	290	462	(172)
Watercraft Tax	176	166	10
Rental Excise Tax	-	3	(3)
Total Receipts	$ 224,738	$ 215,058	$ 9,680
Expenditures:			
Appropriations to Extension Council Treasurer	$ 228,570	$ 228,570	$ -
Receipts Over (Under) Expenditures	$ (3,832)		
Unencumbered Cash, Beginning	28,502		
Unencumbered Cash, Ending	$ 24,670		

CHEROKEE COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 20,574	$ 19,560	$ 1,014
Delinquent Tax	754	613	141
Motor Vehicle Tax	2,711	2,886	(175)
Recreational Vehicle Tax	42	41	1
16/20 M Vehicle Tax	185	179	6
Commercial Vehicle Tax	34	54	(20)
Watercraft Tax	20	19	1
Rental Excise Tax	-	1	(1)
Total Receipts	$ 24,320	$ 23,353	$ 967
Expenditures:			
Appropriation to Conservation District Treasurer	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ (680)		
Unencumbered Cash, Beginning	3,410		
Unencumbered Cash, Ending	$ 2,730		

CHEROKEE COUNTY, KANSAS
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 10,286	$ 9,713	$ 573
Delinquent Tax	288	169	119
Motor Vehicle Tax	1,404	1,494	(90)
Recreational Vehicle Tax	22	21	1
16/20 M Vehicle Tax	95	93	2
Commercial Vehicle Tax	17	28	(11)
Watercraft Tax	11	10	1
Rental Excise Tax	-	-	-
Total Receipts	$ 12,123	$ 11,528	$ 595
Expenditures:			
Appropriation to Fair Treasurer	$ 12,000	$ 12,000	$ -
Receipts Over (Under) Expenditures	$ 123		
Unencumbered Cash, Beginning	1,450		
Unencumbered Cash, Ending	$ 1,573		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 502,138	$ 475,761	$ 26,377
Delinquent Tax	17,688	13,746	3,942
Motor Vehicle Tax	66,818	70,847	(4,029)
Recreational Vehicle Tax	1,028	1,006	22
16/20 M Vehicle Tax	4,532	4,395	137
Commercial Vehicle Tax	824	1,319	(495)
Watercraft Tax	503	473	30
Rental Excise Tax	-	6	(6)
Total Receipts	$ 593,531	$ 567,553	$ 25,978
Expenditures:			
Appropriation to Ambulance District Treasurers	$ 636,616	$ 607,584	$ 29,032
Operating Transfers	44,000	-	44,000
	$ 680,616	$ 607,584	$ 73,032
Receipts Over (Under) Expenditures	$ (87,085)		
Unencumbered Cash, Beginning	81,070		
Unencumbered Cash, Ending	$ (6,015)		

CHEROKEE COUNTY, KANSAS
Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 5,207	$ 4,997	$ 210
Delinquent Tax	386	310	76
Motor Vehicle Tax	1,559	1,832	(273)
Recreational Vehicle Tax	24	26	(2)
16/20 M Vehicle Tax	54	114	(60)
Commercial Vehicle Tax	21	34	(13)
Rental Excise Tax	12	12	-
Total Receipts	$ 7,263	$ 7,325	$ (62)
Expenditures:			
Elderly Programs	$ 16,843	$ 17,282	$ (439)
Receipts Over (Under) Expenditures	$ (9,580)		
Unencumbered Cash, Beginning	17,109		
Unencumbered Cash, Ending	$ 7,529		

CHEROKEE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 92,739	$ 87,792	$ 4,947
Delinquent Tax	3,394	2,726	668
Motor Vehicle Tax	12,496	13,367	(871)
Recreational Vehicle Tax	193	190	3
16/20 M Vehicle Tax	826	829	(3)
Commercial Vehicle Tax	155	249	(94)
Watercraft Tax	95	89	6
Rental Excise Tax	-	1	(1)
Total Receipts	$ 109,898	$ 105,243	$ 4,655
Expenditures:			
Public Health	$ 116,457	$ 116,457	$ -
Receipts Over (Under) Expenditures	$ (6,559)		
Unencumbered Cash, Beginning	19,294		
Unencumbered Cash, Ending	$ 12,735		

CHEROKEE COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 91,948	$ 87,086	$ 4,862
Delinquent Tax	3,358	2,727	631
Motor Vehicle Tax	12,085	12,832	(747)
Recreational Vehicle Tax	186	182	4
16/20 M Vehicle Tax	825	796	29
Commercial Vehicle Tax	149	239	(90)
Watercraft Tax	91	86	5
Rental Excise Tax	-	3	(3)
Total Receipts	$ 108,642	$ 103,951	$ 4,691
Expenditures:			
Public Health	$ 111,457	$ 111,457	$ -
Receipts Over (Under) Expenditures	$ (2,815)		
Unencumbered Cash, Beginning	15,525		
Unencumbered Cash, Ending	$ 12,710		

CHEROKEE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,907,721	$ 2,756,028	$ 151,693
Delinquent Tax	76,127	40,330	35,797
Motor Vehicle Tax	287,831	300,551	(12,720)
Recreational Vehicle Tax	4,410	4,267	143
16/20 M Vehicle Tax	20,676	18,647	2,029
Commercial Vehicle Tax	3,499	5,595	(2,096)
Watercraft Tax	2,135	2,008	127
Rental Excise Tax	6	14	(8)
Reimbursements and Other	847,435	895,358	(47,923)
Total Receipts	$ 4,149,840	$ 4,022,798	$ 127,042
Expenditures:			
General Government	$ 3,963,212	$ 4,029,000	$ 65,788
Receipts Over (Under) Expenditures	$ 186,628		
Unencumbered Cash, Beginning	(157)		
Unencumbered Cash, Ending	$ 186,471		

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcohol Liquor Fund	$ 1,735	$ 3,515	$ (1,780)
Expenditures:			
Recreation	$ 1,000	$ 4,208	$ (3,208)
Receipts Over (Under) Expenditures	$ 735		
Unencumbered Cash, Beginning	2,248		
Unencumbered Cash, Ending	$ 2,983		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcohol Liquor Fund	$ 7,205	$ 9,709	$ (2,504)
Expenditures:			
Public Health	$ -	$ 11,735	$ (11,735)
Receipts Over (Under) Expenditures	$ 7,205		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 7,205		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Transient Guest Tax	$ 5,693	$ 6,500	$ (807)
Expenditures:			
Tourism and Promotion	$ 8,962	$ 6,572	$ 2,390
Receipts Over (Under) Expenditures	$ (3,269)		
Unencumbered Cash, Beginning	1,816		
Unencumbered Cash, Ending	$ (1,453)		

CHEROKEE COUNTY, KANSAS
Law Enforcement VIN Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 17,760	$ 19,000	$ (1,240)
Expenditures:			
Public Safety	$ 13,117	$ 19,273	$ (6,156)
Receipts Over (Under) Expenditures	$ 4,643		
Unencumbered Cash, Beginning	10,273		
Unencumbered Cash, Ending	$ 14,916		

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Telephone Tax	$ 129,357	$ 150,000	$ (20,643)
Interest	194	250	(56)
Total Receipts	$ 129,551	$ 150,250	$ (20,699)
Expenditures:			
Public Safety	$ 207,961	$ 381,846	$ (173,885)
Receipts Over (Under) Expenditures	$ (78,410)		
Unencumbered Cash, Beginning	179,441		
Unencumbered Cash, Ending	$ 101,031		

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 1,995	$ 1,500	$ 495
Expenditures:			
Public Safety	$ 1,094	$ 3,016	$ (1,922)
Receipts Over (Under) Expenditures	$ 901		
Unencumbered Cash, Beginning	3,122		
Unencumbered Cash, Ending	$ 4,023		

CHEROKEE COUNTY, KANSAS
County Attorney Special Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Other	$ -	$ -	$ -
Expenditures:			
Public Safety	$ -	$ 629	$ (629)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	629		
Unencumbered Cash, Ending	$ 629		

CHEROKEE COUNTY, KANSAS
SPIDER Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 7,410	$ 7,000	$ 410
Expenditures:			
Public Safety	$ 5,978	$ 7,000	$ (1,022)
Receipts Over (Under) Expenditures	$ 1,432		
Unencumbered Cash, Beginning	429		
Unencumbered Cash, Ending	$ 1,861		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:	
Delinquent Tax	$ 1
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ 1
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Operating Transfers	$	240,000
Expenditures:		
Equipment	$	10,000
Receipts Over (Under) Expenditures	$	230,000
Unencumbered Cash, Beginning		-
Unencumbered Cash, Ending	$	230,000

CHEROKEE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Forfeitures	$	-
Expenditures:		
Public Safety	$	1,783
Receipts Over (Under) Expenditures	$	(1,783)
Unencumbered Cash, Beginning		5,063
Unencumbered Cash, Ending	$	3,280

CHEROKEE COUNTY, KANSAS
County Attorney Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Forfeitures	$	-
Expenditures:		
Public Safety	$	5,934
Receipts Over (Under) Expenditures	$	(5,934)
Unencumbered Cash, Beginning		7,675
Unencumbered Cash, Ending	$	1,741

CHEROKEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Fees	$	19,816
Expenditures:		
General Government	$	13,033
Receipts Over (Under) Expenditures	$	6,783
Unencumbered Cash, Beginning		39,829
Unencumbered Cash, Ending	$	46,612

CHEROKEE COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts:	
Fees	$ 4,954
Expenditures:	
General Government	$ 8,317
Receipts Over (Under) Expenditures	$ (3,363)
Unencumbered Cash, Beginning	4,920
Unencumbered Cash, Ending	$ 1,557

CHEROKEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Fees	$	4,954
Expenditures:		
General Government	$	5,130
Receipts Over (Under) Expenditures	$	(176)
Unencumbered Cash, Beginning		12,834
Unencumbered Cash, Ending	$	12,658

CHEROKEE COUNTY, KANSAS
Drug Tax Stamp Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:	
Drug Control Payments	$ -
Expenditures:	
Public Safety	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	2,323
Unencumbered Cash, Ending	$ 2,323

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ 1
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ 1
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Taxes and Shared Receipts:		
Ad Valorem Property Tax	$	158,251
Delinquent Tax		5,130
Motor Vehicle Tax		19,474
Recreational Vehicle Tax		300
16/20 M Vehicle Tax		1,300
Commercial Vehicle Tax		242
Watercraft Tax		147
Intergovernmental		160,000
Total Receipts	$	344,844
Expenditures:		
Public Works	$	141,009
Receipts Over (Under) Expenditures	$	203,835
Unencumbered Cash, Beginning		115,220
Unencumbered Cash, Ending	$	319,055

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:	
Operating Transfers	$ -
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	1,264
Unencumbered Cash, Ending	$ 1,264

CHEROKEE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:	
Operating Transfers	$ -
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	100
Unencumbered Cash, Ending	$ 100

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Fees	$	14,432
Expenditures:		
Public Safety	$	10,007
Receipts Over (Under) Expenditures	$	4,425
Unencumbered Cash, Beginning		28,345
Unencumbered Cash, Ending	$	32,770

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:	
Federal/State Grants	$ -
Expenditures:	
Public Safety	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	910
Unencumbered Cash, Ending	$ 910

CHEROKEE COUNTY, KANSAS
Bad Check Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:	
Fees	$ -
Expenditures:	
General Government	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	89
Unencumbered Cash, Ending	$ 89

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Receipts:		
Fees	$	10,421
Expenditures:		
Public Safety	$	3,797
Receipts Over (Under) Expenditures	$	6,624
Unencumbered Cash, Beginning		9,407
Unencumbered Cash, Ending	$	16,031

CHEROKEE COUNTY, KANSAS
Related Municipal Entity
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts:			
Charges for Services	$ 153,366	$ 120,000	$ 33,366
Special Assessments	-	12,124	(12,124)
Interest	1,200	-	1,200
Total Receipts	$ 154,566	$ 132,124	$ 22,442
Expenditures:			
Public Works	$ 125,790	$ 138,689	$ (12,899)
KDHE Loan Payments	15,442	15,442	-
Certificates of Participation	164,731	-	164,731
Total Expenditures	$ 305,963	$ 154,131	$ 151,832
Receipts Over (Under) Expenditures	$ (151,397)		
Unencumbered Cash, Beginning	196,446		
Unencumbered Cash, Ending	$ 45,049		

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Kansas Educational Buildings	$ -	$ 184,832	$ 184,832	$ -
Kansas Institutions Buildings	-	92,416	92,416	-
Correctional Institutions	(118)	-	-	(118)
State General Fund	-	1	1	-
KDWPT	9,469	25,510	32,059	2,920
Game Licenses	-	-	-	-
Temporary Boat Permits	-	-	-	-
Cereal Malt Beverage Stamps	300	300	375	225
Rural Directory	-	-	-	-
Southeast Kansas Library	-	179,623	179,623	-
Unclaimed Monies	11,902	-	-	11,902
Unclaimed Estates	157,756	-	-	157,756
Payroll Tax Withholdings	35	481,716	469,160	12,591
Sheltered Workshop	1	1	-	2
Townships	-	249,830	249,830	-
Cities	(951)	4,136,639	4,134,876	812
Schools	-	8,346,158	8,346,645	(487)
Current Tax	7,868,701	22,029,928	19,695,022	10,203,607
Diversion Supervision Fees	5	-	-	5
Local Alcoholic Liquor	-	10,674	10,674	-
Information Network of Kansas	-	-	-	-
Bankruptcy	1,865	-	-	1,865
Rural Water District	246	-	-	246
Holding	1,046	-	-	1,046
Long and Short	(356)	17	5	(344)
Partial Payments	1,262	30	-	1,292
Redemption Tax	305,815	721,938	520,018	507,735
Delinquent Personal Tax	93,078	101,899	112,832	82,145
Judicial Delinquent Personal Tax	2,875	-	-	2,875
Overpayment	350	13,057	7,886	5,521
Protest Tax	121,122	234,925	200,696	155,351
Heritage Trust	2,317	9,908	9,707	2,518
Water Craft	12,614	23,624	14,326	21,912
Vehicle Tax	205,225	2,398,291	1,931,186	672,330
16/20 M Vehicle Tax	45,871	88,718	105,965	28,624
Recreational Vehicle Tax	4,608	34,950	28,449	11,109
Antique Tax	-	13,345	8,724	4,621
In Lieu of Tax	2,415	467	-	2,882
KCOVRS Tax	951	34,662	23,591	12,022

CHEROKEE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Rental Vehicle Excise Tax	$ 51	$ 100	$ 51	$ 100
District Court	50,040	640,951	592,816	98,175
District Court Cases	16,165	13	-	16,178
Sheriff Inmate	11,470	168,724	149,079	31,115
Special Motor Vehicle	652,193	5,452,222	5,862,680	241,735
Total	$ 9,578,323	$ 45,675,469	$ 42,963,524	$ 12,290,268